G.R.S. [illegible]

Previous references.

Mel 171-21 & 4-8 (1923. mc)

File No. 89-23

Serial Nos. 1, 2, 3, 5, 29

Later references.

GENERAL AND REVENUE SECRETARIAT

Serial Nos.

Part B for Subject

SUBJECT

Exemption from Municipal taxation of Students' Hostels and Wardens' quarters of the Central College, Bangalore and Warden's quarters of the Cubbon College. Bangalore

9 Do. The Registrar, Mysore University forwarding a petition from the Chairman of the Bangalore City Municipal Council and Mysore Govt. No. 877-91 dt. 15-7-24 recommending the exemption of the Hostel buildings from the payment of Municipal taxation

4.8.
5-8-24

L 1246-V 1923

No. 2696

Office of the Mysore University,

Dated Mysore, 3rd September 1923.

89-23-1
ml 171-21-9

L
SEP 1923

From

V. SUBRAHMANYA IYER, Esq., B.A.,
Registrar, Mysore University,
Mysore.

To

K. Matthan, Esq., B.A.,
Chief Secretary to the Government of
His Highness the Maharaja of Mysore,
Bangalore.

Sir,

Adverting to Government Order No. L.1605-65/M.L. 171-1-8 dated the 16th August 1923 issuing Orders exempting from Municipal taxation, residential quarters attached to public institutions when they fulfil certain conditions I am directed to request that you will be so good as to obtain early orders of Government declaring, the students Hostels with the respective warden's quarters and servants quarters attached to the Central College, Bangalore, and the Maharaja's College, Mysore, as exempt from municipal taxation.

I am to add in this connection that the warden's quarters and the servants' quarters in each of the above Hostels are occupied rent free as the duties of the warden and the servants make it necessary for them to reside on the premises of the hostel, and that, for this reason, no tax has been claimed in respect of these quarters attached to the Central College Hostel for 1923-33 by the Bangalore City Municipality. In respect of the Hostels themselves, I am to state that though the fee recovered from the boarders

boarders include a small nominal amount towards room rent the buildings are used solely for public purposes and the university itself, is deriving no profit therefrom, in as much as no portion of the hostel receipts is being credited to the university fund. On the other hand, the university is giving an annual grant to these hostels to supplement the amount of fees recovered from the boarders.

The Vice-Chancellor is of opinion that the above concession is a reasonable one in the interests of both the University and its students who are boarders.

I am to request, therefore, that you will be so good as to obtain kind orders of Government in the matter.

I have the honour to be,

Sir,

Your most obedient servant,

Registrar.

MSR. 31/8.

1 Under the circumstances explained by the Registrar, the buildings in question may be exempted from payment of Land Tax in accordance with the principle laid down in G.O.Ms.No.1605-857 Rt Dy-21-8-8 dtd 16th August 1917.

2 Submitted for orders.

29.9.23

3 The file which led to the above order may be put up.

29/9/23

Qu. 2143

G. R. S. III-2]

General and Revenue Secretariat. | File No. 57 of 1923.

Serial No.

4 G. R. Branch transfer of the original file, which has been put up for reference in connection with the usual transfer of Gardens Branch.

27.9.23

27.9.23

5 The required information is partly in the original file and partly in G. S. & R. Br.

for L.S.G. & R. Br. 4.10.23

4.10.23

6 The original file containing G.O.Q. dated 16th August 1922 is put up with 5 files. It may be desirable to examine the total amount of grant admissible from the Government of India.

5.10.23

7 The opinion of the President of the Municipal Council may also be called for unofficially.

9.10.23

8 Consult the Meeting

10/10.

9 Sept 53 10

Note—Contn. sheet.

4

R. S. III-21

General and Revenue Secretariat. | Rl File No. 89 of 1923.

Serial No.	
	The draft is submitted for approval
	Sd/- 19.6.23 H. Issue Sd/- 21.6.23
2	To The President of Bangalore & Mysore Mil Cls Nos 3256-57 Dt 5.11.23. Ref for opinion the Regis Communication from the Registrar, Mysore University re-exemption of Mil tax for the Students' College hostels & the wardens & Servants' quarters attached to them
3	Letter no 96 dt 12.1.23 from the President, Bangalore city Mun Cl. Reports that in accordance with the G.O of the 16th August 1922 the Wardens quarters and the servants' Quarters attached to the Central College Hostel have been exempted from the tax from 1922-23, that the same rule shd not be made applicable to the Hostel buildings, as the University is obtaining rents from the students.

Note—Contn. sheet.

G. R. S.-III-2.

General and Revenue Secretariat.

5
2767
2757

Gl File No. 89 of 1923

Serial No.	
	out that the Principals' quarters was let leased in the year 1922-23, but it was reassessed in 1923-24 in accordance with the G. O of the 3rd August 1923.
H	12 The views of the President of the Mysore city Muni Council is still awaited. Sd HW 30.1.24
	13 Issue reminder Sd 11.12.23
	14 A D.O. reminder is put up Sd 12-12-23 Issued Sd HW 12.12.23
	Issued vide 4890 Sd 31.12.23
5	Letter No. 124 dt 12.5.24 from the P city Muni Council, Mysore. Submits a copy of the Resolution of the Muni Council fixing Rent for the premises occupied by the Municipality in their buildings, they are liable to pay the taxes.
	16. The President of the Bangalore City Muni Council and the Mysore City Muni do not agree with the View C in claiming exemption of Students Home in question from assessment of Municipal

Note—Contn. sheet.

G. R. S. III-21

General and Revenue Secretariat.

RL File No. 89 of 19 23

Serial No.

Rural towns. They may that their buildings are
located in rural towns.

Submitted for orders in the
resp of para 9 supra.

The HK.
15.5.24

RL

It is under the orders of Govt.
No. 1605-57/No. 171-H-8 dt 6/8/22
read with Govt No. 2503-14/RL 110-23-6
dt 3rd August 1923, the Hostel building
do not seem to be entitled to any
exemption from payment of Cess.
(?) In the Bangalore city, the Warden's
and servants' quarters attached to
the Hostel are have been exempted
from payment of Cess. The Mysore
city Municipality is not willing to extend
any concession even in regard to
these quarters. Under the order of
16th August 1922, these quarters seem to
be entitled to exemption from payment
of Cess. If the Hostel buildings are
regarded as public institutions, as
they ought to be, as the quarters cannot
well then be one for the use of the
agent who has to reside on the premises

Mcxm—Contin. sheet.

G. R. S. III-21

General and Revenue Secretariat.

File No. 99 of 19

Serial No.

This district is not

of the institution. The order of Superintendent mentions only Officers & not Servants. If the idea is strictly construed, Servants quarters would not be entitled to exemption also.

Land Revenue)

19 Under the G.O. 1. 1922, the building occupied by a Servant is to be treated as exempted by the Act. In regard the hostels, the claim for exemption is not maintainable

9882 1925

19 In the proposal said above, the question of hostels has not been considered. The order refers strictly to residential quarters allotted to public building & from the use & profession. A hostel is a public institution like a College or School in which it is situated. It makes no part of the building. There is no exemption from taxation.

NOTE—Contn. sheet.

G. R. S. [II-2]

General and Revenue Secretariat.

File No. 89 of 1925.

Serial No.

DEPUTY'S OFFICE,
Dated 17 - JUL 1924
Rec. No 172

No L 377-9 dt 18.7.24. To Registrar
University, Bangalore
Sanction the Hostel buildings
for the payment

G. R. S. III-21

General and Revenue Secretariat.	File No.	of 19
Serial No.		

NOTE—Contn. sheet.

9

G. R. S. VI—G/32]

SUBJECT .....

Diary No. of letter replied to L 1246

General and Revenue Secretariat
(C.S.P)
, the 192 .

Section RL
File No. 89-23
Serial No. 2

No. L 3252-57 Enlong

Date of issue 5.11.23

Signed by ... C&R

To

The Presidents of Bangalore and Mysore City Municipalities

Sir,

In forwarding herewith a copy of letter no 24974 dt 3rd Sept 1923 from the Registrar, Mysore University in the matter of exempting the Students' Hostels, Warden's quarters & Servants quarters attached to the Central college, Bangalore and the Maharaja's College, Mysore from payment of Municipal taxes, I am directed to request you to let me have your views in the matter very early.

I have the

C&R
21.10.23 d.d. Sec

W D 0692 - GPB—1500—16-9-23

29/10

R. W. 9.2

List of enclosures.

Copied by

Examined by

G.T. No. 86 15731
15/11/23

OFFICE OF THE CITY MUNICIPAL COUNCIL

Bangalore City, dated 12th Nov. 1923.

15 2757-23
2757-23

From

ANANDA RAO SIRSI, ESQ., B. A., LL. B.,
President, Municipal Council,
BANGALORE CITY.

ML 89-23-3

The Secretary to the Government of His Highness the Maharaja of Mysore, Local and Legislative Departments, BANGALORE.

Sir,

With reference to your letter No.L.3256-57/M1.89-23-2 dated 5th November 1923 regarding the exemption from Municipal taxes of certain University buildings in Bangalore, I have the honor to state that in accordance with Government order No.1605-65/M1.171-21-8 dated 16th August 1922 the Warden's quarters and the servants' quarters attached to the Central College Hostel have been exempted from the tax with effect from 1922-23.

2. The same rule could not however be made applicable to the Hostel buildings as the University is collecting rents from the students. The provision of the Municipal Regulation do not sanction an exemption in such a case.

3. As regards the Principal's quarters it was not taxed in the year 1922-23. But on receipt of Government order No.L.903-14 M1.110-22-6 dated 3rd August 1923 stating "that Government do not consider that the occupation of the Principal's quarters attached to the Central College, Bangalore, free of rent can be regarded as occupation solely for public purposes and that it cannot affect the right of the Municipal Council to levy the taxes under the Municipal Regulation" the said building was reassessed with effect from 1923-24.

I have the honor to be,
Sir,
Your most obedient servant,
Ananda Rao
President.

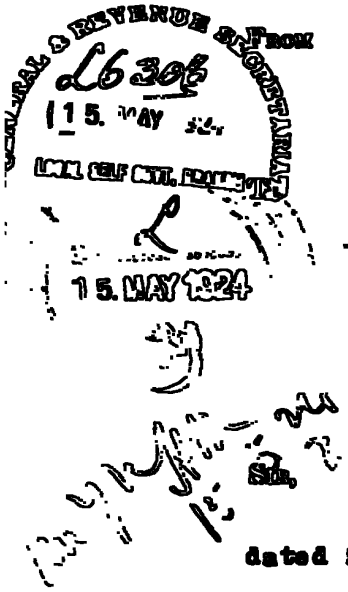
35410

No. 124
Encl. nil.

OFFICE OF THE PRESIDENT.

CITY MUNICIPAL COUNCIL, MYSORE.

Dated 12th May 1924



K. MYLAR RAO, Esqr., B.A., B.L.,
PRESIDENT, CITY MUNICIPAL COUNCIL,
MYSORE.

B. Nagappa, Esq., Bar-at-law.,
Secretary to the Government of His Highness
the Maharaja of Mysore (Local & Legislative
Departments), Bangalore.

Rev 89-23-5

Sir,

With reference to your letter No.L 3256-57/M1 89-23-2 dated 5th November 1923 forwarding a copy of letter No.2484 dated 3rd September 1923 from the Registrar, Mysore University, in the matter of exempting from payment of Municipal taxes, the Students' Hostels, Warden's Quarters and Servants' Quarters attached to the Maharaja's College, Mysore, I have the honour to state that the subject was placed before the Municipal Council at their meeting held on the 29th April 1924 and they have resolved that "they are unable to agree with the Vice-Chancellor in the view taken as regards the liability of the hostels and quarters for payment of Municipal taxes, and are of opinion that for the services rendered by the Municipality to these buildings, they are liable to pay the Municipal taxes".

A copy of Council's Resolution No.X dated 29th April 1924 is herein enclosed for reference.

I have the honour to be,
Sir,
Your most obedient servant,

K. Mylar Rao
President.

Proceedings of the 21st (Adjourned) meeting of the City Municipal Council, Mysore, held in the New Municipal Office on Tuesday the 29th April 1924 at 8 A.M.

Present.

K. Mylar Rao, Esq., B.A.,B.L., President.

1. Rao Bahadur P. Pallonji, Esq.,
2. V. Thiruvengada Modaliyar, Esq.,
3. K. Basavaraj Urs, Esq., M.A.,LL.B.,
4. M. Madappa, Esq.,
5. N. Purushothama Anandagiri Goswamy, Esq.,
6. Sreekantachar, Esq.,
7. M. Narayanaswamy, Esq.,
8. N. Setwaji Rao, Esq.,
9. T.S.Siddappa, Esq., L.M & S.,
10. M.L. Vasudevish, Esq.,
11. Lokasevaniratha Amble Ahniah Pandit, Esq.,
12. B. Munivenkatappa, Esq.,
13. P.S. Anantha Rao, Esq.,
14. V.R. Lingoji Rao, Esq.,

Absent.

1. S.P.Rajagopalachari, Esq.,B.A.,B.L.,
2. Mahomed Sait, Esq.,
3. B.Basaveradhya, Esq.,B.A.,B.L.,
4. K. Dhanakotichetty, Esq.,
5. Y.Virupakshiah, Esq.,
6. Rev.J.Cochet.,
7. Charles Theobald, Esq.,
8. G.M. Abdul Aziz Pasha, Esq.,
9. Dharmaprakasa D. Hanumiah, Esq.,
10. Sowcar V. Thimmiah, Esq.,
11. Tippu Sultan Alli Khan, Esq.,
12. M.K. Madhava Rao, Power, Esq.,
13. Settappa Siddappa, Esq.,
14. H. Lingaraj Urs, Esq.,
15. Rev.E.S.Edwards.,

x x x

X. Letter No.L.3256-57/Ml.89-23-2 dated 5th November 1923 from the Secretary to Government, Local and Legislative Departments, forwarding a copy of letter No.2484 dated 3rd September 1923 from the Registrar, Mysore University, in the matter of exempting the Students' Hostel, Warden's quarters and Servants' quarters attached to the Maharaja's College, Mysore, from payment of Municipal taxes.

The Council regret that they are unable to agree with the Vice-Chancellor in the view taken as regards the liability of the hostels and quarters for payment of Municipal taxes and they are of opinion that for the services rendered by the Municipality to these buildings, they are liable to pay the Municipal taxes.

X X X

Sd/-K. Mylar Rao.
President.

" Copy "

K Mylar Rao
President.

G.R.S. VI G 31]

SUBJECT.....

.....

.....

Diary No. of letter replied to.....6366/L.

Section XI
File No. 99-28
Serial No. 7

General and Revenue Secretariat
(L.G.)
, the 192 .

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue.... 16th July 1924

Signed by.....by T R S

Read— G.O. No. 1606-65 Rl 191-21-8 dt 16th August 1922 directing that the provisional quarters allotted to junior Sirishtadars for the use of officers who under the Rules, have to live on the premises of their institutions should not be liable to annual readjustment.

Order-Memo No.

2. Letter No. 2458 dt 3d Sept'r 1923 from the Registrar of the Mysore University, stating that the Varsity Quarters and the Servants' Quarters attached

May this be

i Printed ?

ii printed as a standing order ?

iii published in the Gazette, English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette, Kannada Part ?

to the Students' Hostels of the Central College, Bangalore and the Maharaja's College, Mysore are occupied rent free as the duties of the Warden and the servants make it necessary for them to reside on the premises of the Hostel, that, for this reason, no taxes have been claimed in respect of the quarters attached to the Central College Hostel for 1922-23 by the Bangalore City Municipality, that in respect of Hostels in Bangalore, the buildings are used solely for public purposes in as much the University is a teaching, no profit motive and recognising in the interests of both the University and its students, who are boarders, the Students' Hostels with the six bachelor Wardens and Assistant Wardens quarters and the Servants' Quarters attached to the Central College, Bangalore and the Maharaja's College, Mysore, may be exempted from Municipal taxation.

List of enclosures.

Copied by

Examined by

3. Letter No. 963 dated 12th May 1924 from the Vice-President of the Bangalore City Municipal Council, stating that in accordance with

WD 2229—3P3—1,250,49—21-10-25

G. R. S. G/33]

GENERAL AND REVENUE SECRETARIAT.

(Continuation sheet draft form.)

with G.O. of the 16th August 1922 read above, the Warden's Quarters and the Servants' Quarters attached to the Engineering Hostel have been exempted from the taxes with effect from 1922-23 and that the same should not be made applicable to the Hostel buildings as the University is collecting rents from the students.

4. Letter No. 1211-B, the 12th May 1924 from the President, City Municipality, stating that the rent annual value of Bungalows that for the servants quarters occupied by the students and outhouses, they are liable to pay the annual taxes.

Under G.O. No. 377-F, dated the 6

WD 3000—GTS—1,23,123—23-1-23

August 1947 and above, the question of Hostels has not been considered and for an order whether authority to maintain quarters attached to public buildings for the use of Govt officers.

A Govt Circular that a hostel is a public institution like a College or School to which it is attached and that they make no profit out of the hostels, and they are exempt from Income Tax. It is urged that the Hostel buildings with the staff quarters attached to the Govt Colleges at Bangalore and Mysore be exempted from Rent taxation.

Sd/ L. C. Sastry

To.

The Registrar, Mysore University.

- Rural Comm., City Municipal, and the President, City Municipal Council, Bangalore
- President, Improvement Trust Committee.

P.T.O.

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. L. 377-9—Ml. 89-23-9, dated 18th July 1924.

Exemption from Municipal taxation of College Hostel Buildings and Quarters attached thereto at Bangalore and Mysore.

READ—

Government Order No. L. 1605-65—Ml. 171-21-8, dated the 16th August 1922, directing that the residential quarters attached to public institutions for the use of officers, who under the rules have to live on the premises of those institutions shall not be liable to Municipal taxation.

2. Letter No. 2484, dated the 3rd September 1923, from the Registrar of the Mysore University, stating that the Warden's quarters and the servants' quarters attached to the students' Hostels of the Central College, Bangalore and the Maharaja's College, Mysore, are occupied rent free as the duties of the Warden and the servants make it necessary for them to reside on the premises of the Hostel, that for this reason, no taxes have been claimed in respect of these quarters attached to the Central College Hostel for 1922-23 by the Bangalore City Municipality, that in respect of Hostels themselves, the buildings are used solely for public purposes in as much the University is deriving no profit therefrom and requesting in the interests of both the University and its students, who are boarders, the students' Hostels with the respective Warden's quarters and the servants' quarters attached to the Central College, Bangalore and the Maharaja's College, Mysore, may be exempted from Municipal taxation.

3. Letter No. 86, dated the 12th November 1924, from the then President of the Bangalore City Municipal Council, stating that in accordance with Government Order of the 16th August 1922 read above, the Warden's quarters and the servants' quarters attached to the Central College Hostel have been exempted from the taxes with effect from 1922-23 and that the same rule could not be made applicable to the Hostel buildings as the University is collecting rents from the students

4. Letter No. 124, dated the 12th May 1924, from the President, City Municipal Council, Mysore, stating that the Municipal Council are of opinion that for the services rendered by the Municipality to the said buildings, they are liable to pay the Municipal taxes.

ORDER No. L. 377-9—ML. 89-23-9, DATED 18TH JULY 1924.

Government observe that in the Government Order of the 16th August 1922 read above, the question of Hostels has not been considered and that the order refers solely to residential quarters attached to public buildings for the use of Government Officers.

2. Government also consider that a hostel is a public institution like a College, or School to which it is attached and as they make no profit out of the hostel buildings, they are pleased to direct that the Hostel buildings with the Warden and servants' quarters attached to the two Colleges at Bangalore and Mysore are exempted from Municipal taxation.

B. NAGAPPA,
Secretary to Government,
Local and Legislative Departments.

To—The Registrar, Mysore University.
The Municipal Commissioner, City Municipal Council, Bangalore, through the President, City Municipal Council, Bangalore.
The President, Mysore City Municipal Council.

EXD.—K. S.

W D 149—GPB—460—22-7-24